

**EXHIBIT B**

**Blackline**

**Annex 1****Ordinary Course Professionals List Subject to Tier 1 OCP Cap Amount**

<b>Name</b>	<b>Professional Services</b>	<b>Work Description</b>
Abrams & Bayliss LLP	Legal	Delaware local counsel providing support in the Grayscale litigation
Anderson Mori & Tomotsune	Legal	Japanese local counsel providing support regarding Japanese local law
Antis Triantafyllides & Sons LLC	Legal	Cyprus local counsel providing support regarding Cyprus local law
BlackOak LLC	Legal	Singapore local counsel providing support regarding Singapore local law
Covington & Burling LLP	Legal	Pool counsel
King & Wood Mallesons	Legal	Hong Kong local counsel providing support regarding Hong Kong local law
Lenz & Staehelin	Legal	Switzerland local counsel providing support regarding Switzerland local law
Peter D. Maynard, Counsel & Attorneys	Legal	Bahamas local counsel providing support regarding Bahamas local law
Walkers (Cayman) LLP	Legal	British Virgin Islands/Cayman Islands local counsel providing support regarding British Virgin Islands/Cayman Islands local law

**Annex 2<sup>1</sup>****Ordinary Course Professionals List Subject to Tier 2 OCP Cap Amount**

<b>Name</b>	<b>Professional Services</b>	<b>Work Description</b>
CBD Legal Services	Legal	Antigua local counsel providing support regarding Antigua local law
Clayton Utz	Legal	Australia local counsel providing support regarding Australia local law
Durukan Fadillioglu Attorney Partnership, DBA Durukan+Partners	Legal	Turkey local counsel providing support regarding Turkey local law
Hamel-Smith Carribean	Legal	Antigua local counsel providing support regarding Antigua local law
McCarthy Tétrault LLP	Legal	Canada local counsel providing support regarding Canada local law

<sup>1</sup> On February 28, 2023, Lowenstein Sandler LLP withdrew as OCP to the Debtors.

**Annex 3****Ordinary Course Professionals List Subject to Tier 3 OCP Cap Amount**

<b>Name</b>	<b>Professional Services</b>	<b>Work Description</b>
Advokatur Sprenger+Partner	Legal	Liechtenstein local counsel providing support regarding Liechtenstein local law
Ali Budiardjo Nugroho Reksodiputro Counsellors at Law	Legal	Indonesia local counsel providing support regarding Indonesia local law
Anthony Waddy Astaphan	Legal	Antigua local counsel providing support regarding Antigua local law
Appleby	Legal	Seychelles local counsel providing support regarding Seychelles local law
Arias, Fábrega & Fábrega	Legal	Panama local counsel providing support regarding Panama local law
Arthur Cox LLP	Legal	Ireland local counsel providing support regarding Ireland local law
Bowmans	Legal	South Africa local counsel providing support regarding South Africa local law
Gorriceta Africa Cauton & Saavedra	Legal	Philippines local counsel providing support regarding Philippines local law
Grant Thornton	Tax Services	Accounting and tax advisor in Vietnam
<a href="#"><u>Groom Law Group</u></a>	<a href="#"><u>Legal</u></a>	<a href="#"><u>ERISA advice</u></a>
Harney Westwood & Riegels LLP	Legal	Cayman Islands local counsel providing support regarding Cayman Islands local law
Hadeff & Partners LLC	Legal	United Arab Emirates local counsel providing support regarding United Arab Emirates local law
Kim & Chang	Legal	South Korea local counsel providing support regarding South Korea local law
Lane IP	Legal	Trademark maintenance and prosecution in the UK and EU
Lexcomm Vietnam LLC	Legal	Vietnam local counsel

		providing support regarding Vietnam local law
Link Partners Law Firm	Legal	Japanese local counsel providing support regarding Japan local law
Olaniwun Ajayi LP	Legal	Nigeria local counsel providing support regarding Nigeria local law
S&N Partners	Legal	Japanese local counsel providing support regarding Japan local law
Schurtti Partners Attorneys at Law Ltd	Legal	Liechtenstein local counsel providing support regarding Liechtenstein local law
Shardul Amarchand Mangaldas & Co	Legal	India local counsel providing support regarding India local law
TSN Limited	Legal	Gibraltar local counsel providing support regarding Gibraltar local law